

EXHIBIT A

Reclassified Claims

Reclassified Claims

	Name and Address of Claimant	Claim #	Debtor	Date Filed	Claim Amount and Priority (I)	Modified Claim Amount and/or Priority (I)	Reason for Reclassification
1	Abacus Corporation Michael Brady, CAO 610 Gursyan Street Baltimore MD 21224	570	Vitamin Shoppe Industries LLC	12/24/2024	\$0.00 (S) \$0.00 (A) \$8,530.07 (P) \$0.00 (U) \$8,530.07 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,530.07 (U) \$8,530.07 (T)	Claimant is a third-party contractor, and the claim relates to amounts owed under a staffing services contract, which is not entitled to priority under section 507(a)(4) of the Bankruptcy Code. Therefore, this claim should be reclassified as a general unsecured claim.
2	Altoona Water Authority PO Box 3150 Altoona PA 16603	633	Franchise Group, Inc.	01/06/2025	\$1,114.47 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$1,114.47 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,114.47 (U) \$1,114.47 (T)	Claim asserts amounts owed in connection with utility services, which are not evidenced by a lien or secured by collateral. Therefore, this claim should be reclassified as a general unsecured claim.
3	American S.E.A.L Patrol Division LLC 15807 S, Alley Ct Houston TX 77082	350	Franchise Group, Inc.	12/03/2024	\$0.00 (S) \$36,406.00 (A) \$15,150.00 (P) \$0.00 (U) \$51,556.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$51,556.00 (U) \$51,556.00 (T)	Claim asserts amounts owed under sections 503(b)(9) and 507(a)(4) of the Bankruptcy Code. This claim does not qualify for treatment under sections 503(b)(9) or 507(a)(4) of the Bankruptcy Code because claimant was not a provider of goods received by the Debtors in the twenty days prior to the Petition Date and claim relates to amounts owed under a security services agreement, which is not entitled to priority under section 507(a)(4) of the Bankruptcy Code. Therefore, this claim should be reclassified to a general unsecured claim.
4	APFS Staffing Inc 125 S Wacker Dr. Suite 2700 Chicago IL 60606	129	Franchise Group, Inc.	11/19/2024	\$0.00 (S) \$0.00 (A) \$15,150.00 (P) \$91,667.65 (U) \$106,817.65 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$106,817.65 (U) \$106,817.65 (T)	Claimant is a third-party contractor, and the claim relates to amounts owed under a staffing services contract, which is not entitled to priority under section 507(a)(4) of the Bankruptcy Code. Therefore, this claim should be reclassified as a general unsecured claim.
5	Baker Bunch Inc. 15348 9th Avenue Phoenix IL 60426	2244	Franchise Group, Inc.	01/27/2025	\$0.00 (S) \$4,335.00 (A) \$4,335.00 (P) \$0.00 (U) \$8,670.00 (T)	\$0.00 (S) \$0.00 (A) \$615.00 (P) \$8,055.00 (U) \$8,670.00 (T)	Claim asserts amounts owed under sections 507(a)(1) and 503(b)(9) of the Bankruptcy Code. Claimant is not entitled to domestic support obligations and was not a provider of goods received by the Debtors in the twenty days prior to the Petition Date. Therefore, this claim should be reclassified as a general unsecured claim.
6	CDW Direct, LLC 200 N. Milwaukee Ave Vernon Hills IL 60061	298	Franchise Group, Inc.	11/25/2024	\$0.00 (S) \$0.00 (A) \$57,563.73 (P) \$0.00 (U) \$57,563.73 (T)	\$0.00 (S) \$20,474.08 (A) \$0.00 (P) \$37,089.65 (U) \$57,563.73 (T)	The Reorganized Debtors' books and records reflect that the Debtors received goods from claimant during the twenty days prior to the Petition Date only in the amount of \$20,474.08, which amount should be reclassified as an administrative claim, and the balance should be reclassified as a general unsecured claim.

Reclassified Claims

Name and Address of Claimant	Claim #	Debtor	Date Filed	Claim Amount and Priority (1)	Modified Claim Amount and/or Priority (1)	Reason for Reclassification
7 Co-Administrators of the Estate of Faye H. Gross Attn: Douglas T. Logsdon 201 E. Main Street Suite 900 Lexington KY 40503	1188	American Freight, LLC	01/22/2025	\$38,000.00 (S) unliquidated (A) \$0.00 (P) \$98,646.48 (U) \$136,646.48 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$136,646.48 (U) \$136,646.48 (T)	Claim asserts that it is secured and that unliquidated amounts are owed under section 503(b)(9) of the Bankruptcy Code. The Reorganized Debtors' books and records do not reflect that the asserted claim is secured by any security interest in the Debtor's property and the claimant is not a provider of goods received by the Debtors within the twenty days prior to the Petition Date. Therefore, this claim should be reclassified as a general unsecured claim.
8 Doctor P LLC 262 S. Easton Rd. #596 Glenside PA 19038	190	Vitamin Shoppe Industries LLC	11/22/2024	\$0.00 (S) \$0.00 (A) \$10,000.00 (P) \$0.00 (U) \$10,000.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,000.00 (U) \$10,000.00 (T)	Claim asserts amounts owed under section 507(a)(4) of the Bankruptcy Code. Claimant provided wellness services, and its claim does not qualify for treatment under section 507(a)(4) of the Bankruptcy Code. Therefore, this claim should be reclassified to a general unsecured claim.
9 Easy Shipping 27/7 LLC 3845 Sierra Gold Drive Antelope CA 95843	296	Franchise Group, Inc.	11/29/2024	\$0.00 (S) \$2,898.00 (A) \$2,898.00 (P) \$0.00 (U) \$5,796.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,796.00 (U) \$5,796.00 (T)	Claim asserts amounts owed for "services" under sections 507(a) and 503(b)(9) of the Bankruptcy Code. Claimant provided transportation services and its claim does not qualify for treatment under sections 507(a) or 503(b)(9) of the Bankruptcy Code. Therefore, this claim should be reclassified to a general unsecured claim.
10 Enterprise FM Trust/Enterprise Fleet Management, Inc. Foley & Lardner LLP c/o Geoffrey S. Goodman 321 N Clark St. Suite 3000 Chicago IL 60654	1716	American Freight, LLC	01/23/2025	\$5,026,270.20 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$5,026,270.20 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,026,270.20 (U) \$5,026,270.20 (T)	Claimant asserts that its claim is secured. The Reorganized Debtors' books and records do not reflect that the asserted claim is secured by any security interest in the Debtor's property. Therefore, this claim should be reclassified as a general unsecured claim.
11 FLC&W, LLC Kevin Keefner, Real Estate Manager 109 N. 6th Street Fort Smith AR 72901	433	Franchise Group, Inc.	12/11/2024	\$0.00 (S) \$0.00 (A) \$30,450.26 (P) \$1,848,919.71 (U) \$1,879,369.97 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,879,369.97 (U) \$1,879,369.97 (T)	Claim asserts amounts owed under section 507(a)(8) of the Bankruptcy Code. Claimant is not a taxing authority or governmental unit to whom the Debtors could owe taxes. Therefore, this claim should be reclassified to a general unsecured claim.
12 Flexport PO Box 22760 New York NY 10087	1888	American Freight, LLC	01/23/2025	\$116,708.00 (S) \$0.00 (A) \$0.00 (P) \$1,069,789.40 (U) \$1,186,497.40 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,186,497.40 (U) \$1,186,497.40 (T)	Claimant asserts that its claim is secured. The Reorganized Debtors' books and records do not reflect that the asserted claim is secured by any security interest in the Debtor's property. Therefore, this claim should be reclassified as a general unsecured claim.

Reclassified Claims

Name and Address of Claimant	Claim #	Debtor	Date Filed	Claim Amount and Priority (1)	Modified Claim Amount and/or Priority (1)	Reason for Reclassification
13 Global IT & Recovery Services, LLC 5400 Laurel Springs Pkwy Suite 1202 Suwanee GA 30024	756	Vitamin Shoppe Industries LLC	01/14/2025	\$0.00 (S) \$5,335.00 (A) \$0.00 (P) \$0.00 (U) \$5,335.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,335.00 (U) \$5,335.00 (T)	Claim asserts amounts owed under section 503(b)(9) of the Bankruptcy Code. Claimant provides information technology services and is not a provider of goods received by the Debtors within twenty days prior to the Petition Date. Therefore, this claim should be reclassified to a general unsecured claim.
14 Handi Products, Inc. 5600 99th Ave. Unit A Kenosha WI 53144-7871	361	Franchise Group, Inc.	12/04/2024	\$0.00 (S) \$6,477.64 (A) \$0.00 (P) \$45,908.74 (U) \$52,386.38 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$52,386.38 (U) \$52,386.38 (T)	Claim asserts amounts owed under section 503(b)(9) of the Bankruptcy Code for freight and delivery charges, which are not goods received by the Debtors within twenty days of the Petition Date. Therefore, this claim should be reclassified to a general unsecured claim.
15 Jackson, Shirley Ann Available upon request	810	Franchise Group, Inc.	01/14/2025	unliquidated (S) \$1,290.00 (A) \$0.00 (P) \$0.00 (U) \$1,290.00 (T)	\$0.00 (S) \$0.00 (A) \$1,290.00 (P) \$0.00 (U) \$1,290.00 (T)	Claim asserts that it is secured in an unliquidated amount, plus amounts owed under section 503(b)(9) of the Bankruptcy Code. The Reorganized Debtors' books and records do not reflect that the asserted claim is secured by any security interest in the Debtor's property, and the claimant is not a provider of goods received by the Debtors in the twenty days prior to the Petition Date. This claim is for a layaway deposit for furniture and qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code only in the amount indicated, and the claim should, therefore, be reclassified.
16 Kelley Commercial Partners, LLC 425 West Capitol Avenue Suite 300 Little Rock AR 72201	1430	American Freight, LLC	01/22/2025	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,470,240.00 (U) \$2,473,590.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,473,590.00 (U) \$2,473,590.00 (T)	Claim asserts amounts owed under section 507(a)(7) of the Bankruptcy Code in connection with lease rejection damages. Claim is not related to a deposit toward the purchase, lease, or rental of property or services for personal, family, or household use. Therefore, this claim should be reclassified to a general unsecured claim.
17 Kelley Commercial Partners, LLC 425 West Capitol Avenue Suite 300 Little Rock AR 72201	1408	American Freight Group, LLC	01/22/2025	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,470,240.00 (U) \$2,473,590.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,473,590.00 (U) \$2,473,590.00 (T)	Claim asserts amounts owed under section 507(a)(7) of the Bankruptcy Code in connection with lease rejection damages. Claim is not related to a deposit toward the purchase, lease, or rental of property or services for personal, family, or household use. Therefore, this claim should be reclassified to a general unsecured claim.
18 Kelley Commercial Partners, LLC 425 West Capitol Avenue Suite 300 Little Rock AR 72201	1424	American Freight Holdings, LLC	01/22/2025	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,470,240.00 (U) \$2,473,590.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,473,590.00 (U) \$2,473,590.00 (T)	Claim asserts amounts owed under section 507(a)(7) of the Bankruptcy Code in connection with lease rejection damages. Claim is not related to a deposit toward the purchase, lease, or rental of property or services for personal, family, or household use. Therefore, this claim should be reclassified to a general unsecured claim.

Reclassified Claims

Name and Address of Claimant	Claim #	Debtor	Date Filed	Claim Amount and Priority (1)	Modified Claim Amount and/or Priority (1)	Reason for Reclassification
19 Kelley Commercial Partners, LLC 425 West Capitol Avenue Suite 300 Little Rock AR 72201	1426	American Freight Management Company, LLC	01/22/2025	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,470,240.00 (U) \$2,473,590.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,473,590.00 (U) \$2,473,590.00 (T)	Claim asserts amounts owed under section 507(a)(7) of the Bankruptcy Code in connection with lease rejection damages. Claim is not related to a deposit toward the purchase, lease, or rental of property or services for personal, family, or household use. Therefore, this claim should be reclassified to a general unsecured claim.
20 Kelley Commercial Partners, LLC 425 West Capitol Avenue Suite 300 Little Rock AR 72201	1379	American Freight Outlet Stores, LLC	01/22/2025	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,470,240.00 (U) \$2,473,590.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,473,590.00 (U) \$2,473,590.00 (T)	Claim asserts amounts owed under section 507(a)(7) of the Bankruptcy Code in connection with lease rejection damages. Claim is not related to a deposit toward the purchase, lease, or rental of property or services for personal, family, or household use. Therefore, this claim should be reclassified to a general unsecured claim.
21 Kelley Commercial Realty, LLC 425 West Capitol Avenue Suite 300 Little Rock AR 72201	1393	American Freight FFO, LLC	01/22/2025	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,470,240.00 (U) \$2,473,590.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,473,590.00 (U) \$2,473,590.00 (T)	Claim asserts amounts owed under section 507(a)(7) of the Bankruptcy Code in connection with lease rejection damages. Claim is not related to a deposit toward the purchase, lease, or rental of property or services for personal, family, or household use. Therefore, this claim should be reclassified to a general unsecured claim.
22 Kelley Commercial Realty, LLC 425 West Capitol Avenue Suite 300 Little Rock AR 72201	1402	American Freight Franchisor, LLC	01/22/2025	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,470,240.00 (U) \$2,473,590.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,473,590.00 (U) \$2,473,590.00 (T)	Claim asserts amounts owed under section 507(a)(7) of the Bankruptcy Code in connection with lease rejection damages. Claim is not related to a deposit toward the purchase, lease, or rental of property or services for personal, family, or household use. Therefore, this claim should be reclassified to a general unsecured claim.
23 Konze, Billie Jo Available upon request	2343	Franchise Group, Inc.	01/30/2025	\$0.00 (S) \$0.00 (A) \$800.00 (P) \$0.00 (U) \$800.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$800.00 (U) \$800.00 (T)	Claimant is a third-party contractor, and this claim relates to amounts owed under a services contract, which is not entitled to priority under section 507(a)(4) of the Bankruptcy Code. Therefore, this claim should be reclassified as a general unsecured claim.
24 LogRocket, Inc 87 Summer Street 3rd Floor Boston MA 02110	375	American Freight, LLC	12/05/2024	\$0.00 (S) \$25,466.00 (A) \$0.00 (P) \$0.00 (U) \$25,466.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$25,466.00 (U) \$25,466.00 (T)	Claim asserts amounts owed under section 503(b)(9) of the Bankruptcy Code. Claimant is a provider of web services and did not provide goods received by the Debtors within twenty days prior to the Petition Date. Therefore, this claim should be reclassified to a general unsecured claim.
25 O'Hara's Son Roofing Company 102 Main St. Suite 200 Park Ridge IL 60068	918	American Freight, LLC	01/16/2025	\$421,580.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$421,580.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$421,580.00 (U) \$421,580.00 (T)	The Debtors do not own the real property upon which the claimant has asserted a mechanic's lien. Therefore, the claimant does not have a claim secured by the Debtor's property, and such claim should be reclassified as a general unsecured claim.

Reclassified Claims

Name and Address of Claimant	Claim #	Debtor	Date Filed	Claim Amount and Priority (1)	Modified Claim Amount and/or Priority (1)	Reason for Reclassification
26 Peterson Technology Partners Inc 1030 W Higgins Rd Suite 230 Park Ridge IL 60068	236	Franchise Group, Inc.	11/26/2024	\$0.00 (S) \$10,200.00 (A) \$0.00 (P) \$19,040.00 (U) \$29,240.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$29,240.00 (U) \$29,240.00 (T)	Claim asserts amounts owed under section 503(b)(9) of the Bankruptcy Code. Claimant provides consulting services and is not a provider of goods received by the Debtors within twenty days prior to the Petition Date. Therefore, this claim should be reclassified to a general unsecured claim.
27 Pinchback, Barbara Available upon request	1000	Franchise Group, Inc.	01/17/2025	\$20,000.00 (S) unliquidated(A) \$8,500.00 (P) \$2,500.00 (U) \$31,000.00 (T)	\$0.00 (S) \$0.00 (A) \$680.00 (P) \$30,320.00 (U) \$31,000.00 (T)	Claim asserts that it is secured in addition to amounts owed in connection with a layaway deposit for furniture and unliquidated amounts owed under section 503(b)(9) of the Bankruptcy Code. The Reorganized Debtors' books and records do not reflect that the asserted claim is secured by any security interest in the Debtor's property, and the claimant is not a provider of goods received by the Debtors within twenty days prior to the Petition Date. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code only in the amount indicated, and the claim should, therefore, be reclassified.
28 PL&W Holdings Inc. 10 West Woodson Ave Bonanza AR 72916	2991	Franchise Group, Inc.	06/30/2025	\$0.00 (S) \$25,236.02 (A) \$0.00 (P) \$237,570.13 (U) \$262,806.15 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$262,806.15 (U) \$262,806.15 (T)	Claim asserts amounts owed under section 503(b)(9) of the Bankruptcy Code. Claimant is not a provider of goods received by the Debtors within twenty days prior to the Petition Date. Therefore, this claim should be reclassified to a general unsecured claim.
29 Selby, Michael Available upon request	133	Franchise Group, Inc.	11/19/2024	\$0.00 (S) \$0.00 (A) \$3,914.98 (P) \$0.00 (U) \$3,914.98 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,914.98 (U) \$3,914.98 (T)	Claim asserts amounts owed under section 507(a)(4) of the Bankruptcy Code. Claimant is a delivery service provider and is not and has never been an employee of the Debtors. Therefore, any claim asserted by claimant could not be characterized as any form of wages and is not entitled to priority under section 507(a)(4) of the Bankruptcy Code. Therefore, this claim should be reclassified to a general unsecured claim.
30 Silk for Less Inc. Luis D Cardenas Owner 1750 S Ronald Reagan Blvd Altamonte Springs FL 32701	356	Buddy's Franchising and Licensing LLC	12/04/2024	\$0.00 (S) \$4,081.20 (A) \$0.00 (P) \$0.00 (U) \$4,081.20 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,081.20 (U) \$4,081.20 (T)	Claim asserts amounts owed under section 503(b)(9) of the Bankruptcy Code. Claimant is not a provider of goods received by the Debtors within twenty days prior to the Petition Date. Therefore, this claim should be reclassified to a general unsecured claim.
31 Silk for Less Inc. Luis Cardenas, Owner 1750 S Ronald Reagan Blvd Altamonte Springs FL 32701	420	Buddy's Franchising and Licensing LLC	12/04/2024	\$0.00 (S) \$4,081.20 (A) \$4,081.20 (P) \$0.00 (U) \$8,162.40 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,162.40 (U) \$8,162.40 (T)	Claim asserts amounts owed in under sections 503(b)(9) and 507(a) of the Bankruptcy Code. Claimant is not a provider of goods received by the Debtors within twenty days prior to the Petition Date and this claim does not qualify for priority treatment. Therefore, this claim should be reclassified to a general unsecured claim.

Reclassified Claims

Name and Address of Claimant	Claim #	Debtor	Date Filed	Claim Amount and Priority (1)	Modified Claim Amount and/or Priority (1)	Reason for Reclassification
32 Spark Communications Group, LLC 1057 Baxter Street Suite 1 Athens GA 30606	626	Buddy's Franchising and Licensing LLC	01/03/2025	\$0.00 (S) \$15,485.53 (A) \$0.00 (P) \$0.00 (U) \$15,485.53 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,485.53 (U) \$15,485.53 (T)	Claim asserts amounts owed under section 503(b)(9) of the Bankruptcy Code. Claimant is not a provider of goods received by the Debtors within twenty days prior to the Petition Date. Therefore, this claim should be reclassified to a general unsecured claim.
33 Spark Data Solutions Inc 26077 Nelson Way 1102 Katy TX 77494	2898	American Freight, LLC	05/02/2025	\$0.00 (S) \$0.00 (A) \$1,200.00 (P) \$0.00 (U) \$1,200.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,200.00 (U) \$1,200.00 (T)	Claim asserts amounts owed under section 507(a)(4) of the Bankruptcy Code. Claimant provided IT services/is a contracting agency, and is not and has never been an employee of the Debtors. Therefore, any claim asserted by claimant could not be characterized as any form of wages and is not entitled to priority under section 507(a)(4) of the Bankruptcy Code, and this claim should, therefore, be reclassified to a general unsecured claim.
34 Tart, Desiree Available upon request	673	American Freight Franchising, LLC	01/09/2025	\$4,000.00 (S) \$0.00 (A) \$0.00 (P) \$18,000.00 (U) \$22,000.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$22,000.00 (U) \$22,000.00 (T)	Claimant asserts that its claim is secured. The Reorganized Debtors' books and records do not reflect that the asserted claim is secured by any security interest in the Debtor's property. Therefore, this claim should be reclassified as a general unsecured claim.
35 WLJ Holding 110 Halston Rdge Easley SC 29642	320	American Freight Franchising, LLC	12/02/2024	unliquidated (S) \$634.00 (A) unliquidated (P) \$0.00 (U) \$634.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$634.00 (U) \$634.00 (T)	Claim asserts that it is secured in an unliquidated amount and asserts amounts owed under sections 503(b)(9) and 507(a) of the Bankruptcy Code. The Reorganized Debtors' books and records do not reflect that the asserted claim is secured by any security interest in the Debtor's property, and this claim does not qualify for priority treatment. Therefore, this claim should be reclassified as a general unsecured claim.
36 Woolpert, Inc. 4454 Idea Center Blvd. Dayton OH 45430	613	Franchise Group, Inc.	01/02/2025	\$0.00 (S) \$4,454.73 (A) \$0.00 (P) \$0.00 (U) \$4,454.73 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,454.73 (U) \$4,454.73 (T)	Claim asserts amounts owed under section 503(b)(9) of the Bankruptcy Code. Claimant is not a provider of goods received by the Debtors within twenty days prior to the Petition Date. Therefore, this claim should be reclassified to a general unsecured claim.
Claims to be modified totals				Count: 36	\$26,683,798.34	